



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Audits – Bay & Central Region
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

October 28, 2009

Mary Elliott, BA
Mental Health Director
Mendocino County Mental Health
860 N. Bush Street
Ukiah, CA 95482

Dear Ms. Elliott:

AUDIT REPORT – MENDOCINO COUNTY COMMUNITY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Mendocino County Community Mental Health Services for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 4,461,288	\$ 3,798,322	\$ (662,966)
Federal Share of Healthy Families	\$ 24,879	\$ 48,621	\$ 23,742
State General Funds EPSDT Due State	\$ 2,129,802	\$ 1,908,270	\$ (221,532)

Mary Elliott, BA, Director
October 28, 2009
Page 2

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



for WALTER J. HILL, JR., MBA, EA
Chief of Audits



MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 3,043,167	\$ (552,178)	\$ 2,490,989
HEALTHY FAMILIES - FFP	(Sch. 2a)	24,879	(8,273)	16,606
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 3,068,046</u>	<u>\$ (560,451)</u>	<u>\$ 2,507,595</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 1,418,121	\$ (110,788)	\$ 1,307,333
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	32,015	32,015
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 1,418,121</u>	<u>\$ (78,773)</u>	<u>\$ 1,339,348</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 4,461,288	\$ (662,966)	\$ 3,798,322
HEALTHY FAMILIES - FFP		24,879	23,742	48,621
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 4,486,167</u>	<u>\$ (639,224)</u>	<u>\$ 3,846,943</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>2,129,802</u>	<u>(221,532)</u>	<u>\$ 1,908,270</u>

SCHEDULE 2

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	4,904,109	(650,463)	4,253,646
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	24,510	24,510
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	305	305
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	38,276	(14,823)	23,453
9. Total		<u>\$ 4,942,385</u>	<u>\$ (640,470)</u>	<u>\$ 4,301,915</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	25,762	25,762
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 25,762</u>	<u>\$ 25,762</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	4,904,109	(651,715)	4,252,394
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	305	305
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	38,276	(14,823)	23,453
25. Total		<u>\$ 4,942,385</u>	<u>\$ (666,232)</u>	<u>\$ 4,276,153</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

Amount Negotiated Rates Exceed Cost

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,402,518	\$ (113,034)	\$ 1,289,484
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 726,754	\$ (344,822)	\$ 381,932
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 726,754</u>	<u>\$ (344,822)</u>	<u>\$ 381,932</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 3,828	\$ (1,483)	\$ 2,345
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 2,094	\$ 2,094
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 2,094</u>	<u>\$ 2,094</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 149,321	\$ (37,958)	\$ 111,363
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 231,489</u>	<u>\$ (58,846)</u>	<u>\$ 172,643</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,452,054	\$ (338,112)	\$ 2,113,942
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	15,932	15,932
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	305	305
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	363,377	(172,411)	190,966
50. U.R. Skilled Professional	(MH1979, Ln 14)	111,991	(28,469)	83,522
51. U.R. Other	(MH1979, Ln 15)	115,745	(29,423)	86,322
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 3,043,167</u>	<u>\$ (552,178)</u>	<u>\$ 2,490,989</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 3,043,167</u>	<u>\$ (552,178)</u>	<u>\$ 2,490,989</u>
-------------------------------------	--	---------------------	---------------------	---------------------

Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 24,879	\$ (9,634)	\$ 15,245
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	1,361	1,361
60. Total Healthy Families Reimbursement - FFP		<u>\$ 24,879</u>	<u>\$ (8,273)</u>	<u>\$ 16,606</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 3,068,046</u>	<u>\$ (560,451)</u>	<u>\$ 2,507,595</u>
---------------------------------	--	---------------------	---------------------	---------------------

(To Sch. 1)

MENDOCINO COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.					(2) Enhanced - Children Gross Reimb.					(3) Enhanced - Refugees Gross Reimb.					(4) Total Gross Cost (Excl. HFP)					(5) Healthy Families Gross Reimb.					(6) Medi-Cal and Crossover Gross Reimb.					(7) Enhanced - Children Gross Reimb.					(8) Enhanced - Refugees Gross Reimb.					(9) Total Gross Cost (Excl. HFP)					(10) Healthy Families Gross Reimb.				
		I N P A T I E N T					I N P A T I E N T					I N P A T I E N T					I N P A T I E N T					I N P A T I E N T					O U T P A T I E N T					O U T P A T I E N T					O U T P A T I E N T					O U T P A T I E N T									
		(MH 1968, Ln 5, 5A, 10,10A)					(MH 1968, Ln 16, 16A)					(MH 1968, Ln 22)					(Col. 1 to 3)					(MH 1968, Ln 27, 27A)					(MH 1968, Ln 5, 5A, 10,10A)					(MH 1968, Ln 16, 16A)					(MH 1968, Ln 22)					(Col. 6 to 8)					(MH 1968, Ln 27, 27A)				
00112	Lincoln Child Center	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			28,516	\$		0	\$			0	\$			28,516	\$				0									
00115	Seneca	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			4,024	\$		0	\$			0	\$			4,024	\$				0									
00120	Families First	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			43,332	\$		2,483	\$			0	\$			45,815	\$				0									
00273	Edgewood	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			142,441	\$		0	\$			0	\$			142,441	\$				0									
00386	Milhaus	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			302,801	\$		0	\$			0	\$			302,801	\$				14,333									
00457	Sunnyhills	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			181,165	\$		0	\$			0	\$			181,165	\$				0									
00461	Summitview	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			9,955	\$		0	\$			0	\$			9,955	\$				0									
00484	North Valley Schools	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			25,333	\$		0	\$			0	\$			25,333	\$				0									
00529	Willow Glen	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			11,115	\$		0	\$			0	\$			11,115	\$				0									
00541	Charis Youth Center	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			7,898	\$		0	\$			0	\$			7,898	\$				0									
00880	New Directions	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			1,437	\$		0	\$			0	\$			1,437	\$				0									
00921	Tapestry	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			1,137,643	\$		4,871	\$			0	\$			1,142,514	\$				184									
00922	Rosewood Care Center	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			33,806	\$		0	\$			0	\$			33,806	\$				0									
01164	Redwood Children's Services	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			618,025	\$		1,251	\$			0	\$			619,276	\$				0									
01166	Mendocino County Youth Project	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			84,017	\$		633	\$			0	\$			84,650	\$				0									
01187	Bay Area Youth Project	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			21,509	\$		0	\$			0	\$			21,509	\$				0									
01229	Justice for Charity	\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			46,069	\$		0	\$			0	\$			46,069	\$				34,737									
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$			0	\$			0	\$			0	\$			0	\$		0	\$			0	\$			0	\$			0										
		\$	0	\$		0	\$			0	\$																																								

[illegible]

MENDOCINO COUNTY

[illegible]

SCHEDULE 4

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 7,740,349	\$ (779,326)	\$ 6,961,023
(2) Total SD/MC Claims	7,272,753	0	7,272,753
(3) Percent % (Line 1/Line 2)	1.0643	(0.1072)	0.9571
(4) EPSDT Claims	4,592,272	0	4,592,272
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,887,555	(492,291)	4,395,264
(6) Cost Settled Baseline for EPSDT	462,298	0	462,298
(7) Net Cost Settlement Amount (Line 5 - Line 6)	4,425,257	(492,291)	3,932,966
(8) 50.0% of Cost Settlement Amount (Line 7 x 50.0%)	2,212,629	(246,146)	1,966,483
(8a) FY 2001-02 EPSDT Settlement	1,384,356	0	1,384,356
(8b) Annual Local Growth (L. 8 - 8a)	828,273	(246,146)	582,127
(9) County Match 10% of Local Growth (8b x 10%)	82,827	(24,615)	58,213
(10) Net Cost Settlement Amount (L. 8 - 9)	2,129,802	(221,531)	1,908,270
(11) SGF Distribution (Settled and Audited)	2,129,802	0	2,129,802
(12) SGF Due State	<u>\$ (0)</u>	<u>\$ (221,532)</u>	<u>\$ (221,532)</u> (To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2003-2004, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated August 1, 2003 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Mendocino				00023	88	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES	\$ 14,442,016	\$ (1,090,538)	\$ 13,351,478
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	9,248,775	(1,090,538)	8,158,237 *
				To adjust reported Mental Health Expenditure to agree with the Auditor-Controller's Report.			
3	MH 1960	4	C	OTHER ADJUSTMENTS	\$ (590,791)	\$ 770,002	\$ 179,211
4	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION **	8,158,237	770,002	8,928,239
				To allow Intrafund Transfer deemed to be pass through costs (categorized as Outreach and Non Medical Reimbursable Program Costs).			
5	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 726,754	\$ (25,187)	\$ 701,567 *
6	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	380,810	(13,198)	367,612
7	MH 1960	18	C	MODE COSTS	8,141,211	(282,151)	7,859,060
8	MH 1960	19	C	TOTAL COSTS	\$ <u>9,248,775</u>	\$ <u>(320,536)</u>	\$ <u>8,928,239</u>
				To adjust Total Administrative Costs, Total Utilization Review Costs, Mode Costs and Total Costs in conjunction with Adjustment 2 above.			
9	MH 1960	9	C	SD/MC ADMINISTRATION **	\$ 701,567	\$ (319,635)	\$ 381,932
10	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	2,094	2,094
11	MH 1960	11	C	NON-SD/MC ADMINISTRATION	0	317,541	317,541
	MH 1960		Info	TOTAL ADMINISTRATIVE COSTS	\$ <u>701,567</u>	\$ <u>0</u>	\$ <u>701,567</u>
				To allocate Total Administrative Costs among SD/MC, Healthy Families and Non-SD/MC Administration based on the gross cost method percentages of 54.4398% for SD/MC, .2984% for Healthy Families and 45.2617% for Non-SD/MC Administration.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Mendocino				Provider Number 00023	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
12	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 149,321	\$ (5,175)	\$ 144,146 *
13	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	231,489	(8,023)	223,466 *
14	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 380,810</u>	<u>\$ 367,612</u>	<u>\$ 367,612</u> *
				To allocate the variance corresponding to Utilization Review Cost to Skilled Professional Medical Personnel and Other SD/MC Utilization Review in conjunction with Adjustment No. 4 above.			
15	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	** \$ 144,146	\$ (32,783)	\$ 111,363
16	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** 223,466	(50,823)	172,643
17	MH 1960	15	C	NON SD/MC UTILIZATION REVIEW	\$ 0	\$ 83,606	\$ 83,606
18	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>** \$ 367,612</u>	<u>\$ 0</u>	<u>\$ 367,612</u>
				To allocate Total Utilization Review Costs between SD/MC and Non SD/MC based on the gross cost method percentages of 77.2571% for SD/MC and 22.7429% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

[illegible]

AUDIT ADJUSTMENTS

Provider Mendocino				Provider Number 00023	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COST</u>			
				<u>MODE 15 - OUTPATIENT (PROGRAM 1)</u>			
23	MH 1966	3		SERVICE FUNCTION 15/01-09	\$ 813,114	\$ (32,291)	\$ 780,823
24	MH 1966	3		SERVICE FUNCTION 15/10-59	2,312,570	(41,396)	2,271,174
25	MH 1966	3		SERVICE FUNCTION 15/58	65,945	(57,852)	8,093
26	MH 1966	3		SERVICE FUNCTION 15/60-69	787,777	(5,960)	781,817
27	MH 1966	3		SERVICE FUNCTION 15/70-79	714,310	(42,543)	671,767
				<u>MODE 15 - OUTPATIENT (PROGRAM 2)</u>			
28	MH 1966	3		SERVICE FUNCTION 15/30 (PROVIDER NUMBER 2343)	\$ 39,269	3,005	\$ 42,274
29	MH 1966	3		SERVICE FUNCTION 15/60 (PROVIDER NUMBER 2343)	72,648	(3,005)	69,643
30	MH 1966	3		SERVICE FUNCTION 15/31 (PROVIDER NUMBER 2344)	1,950	(127)	1,823
31	MH 1966	3		SERVICE FUNCTION 15/61 (PROVIDER NUMBER 2344)	1,280	127	1,407
	MH 1966	3		SERVICE FUNCTION 15/32 (PROVIDER NUMBER 2345)	48,067	0	48,067
	MH 1966	3		SERVICE FUNCTION 15/33 (PROVIDER NUMBER 2346)	337,899	0	337,899
				To adjust the reported gross cost at the service function level to reflect the RVS method of allocation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Mendocino				Provider Number 00023	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>MODE 15 - OUTPATIENT (PROGRAM 1)</u>			
32	MH 1966	2		SERVICE FUNCTION 15/01-09	432,839	9,335	442,174
33	MH 1966	2		SERVICE FUNCTION 15/30-59	953,546	42,691	996,237
34	MH 1966	2		SERVICE FUNCTION 15/58	27,943	(24,393)	3,550
35	MH 1966	2		SERVICE FUNCTION 15/60-69	175,737	9,800	185,537
36	MH 1966	2		SERVICE FUNCTION 15/70-79	197,978	90	198,068
				TOTAL	<u>1,788,043</u>	<u>37,523</u>	<u>1,825,566</u>
				<u>MODE 15 - OUTPATIENT (PROGRAM 2)</u>			
37	MH 1966	2		SERVICE FUNCTION 15/30 (PROVIDER 2343)	0	54,240	54,240
38	MH 1966	2		SERVICE FUNCTION 15/60 (PROVIDER 2343)	45,579	2,765	48,344
39	MH 1966	2		SERVICE FUNCTION 15/31 (PROVIDER 2344)	608,100	(605,220)	2,880
40	MH 1966	2		SERVICE FUNCTION 15/61 (PROVIDER 2344)	0	1,202	1,202
41	MH 1966	2		SERVICE FUNCTION 15/32 (PROVIDER 2345)	0	74,940	74,940
42	MH 1966	2		SERVICE FUNCTION 15/62 (PROVIDER 2345)	2,341	(2,341)	0
					0	0	
43	MH 1966	2		SERVICE FUNCTION 15/33 (PROVIDER 2346)	0	479,760	479,760
				TOTAL	<u>656,020</u>	<u>5,346</u>	<u>661,366</u>
				To adjust the total units to agree with the County's records.			

AUDIT ADJUSTMENTS

Provider Mendocino				Provider Number 00023	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
44	MH 1966	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	552,953	(21,471)	531,482 *
45	MH 1966	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	1,592,810	(137,972)	1,454,838 *
46	MH 1966	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	10,010	1,225	11,235 *
47	MH 1966	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	24,705	8,245	32,950 *
48	MH 1966	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	0	910	910 *
49	MH 1966	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	0	7,445	7,445 *
50	MH 1966	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	1,105	1,105 *
51	MH 1966	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	2,469	(1,304)	1,165 *
52	MH 1966	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	12,195	(1,945)	10,250 *
		Info		TOTAL	<u>2,195,142</u>	<u>(143,762)</u>	<u>2,051,380</u> *
				To adjust the as settled (MH 1966) SD/MC units of service/time for the county operated facilities to agree with State DMH Approved Claims Report dated May 4, 2009. The above adjustments include Phase II. Copies of work papers detailing adjustments by service functions have been provided to the County. (Net Disallowed Claims 240 units)			
53	MH 1966	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 531,482	603	532,085 *
54	MH 1966	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,454,838	5,376	1,460,214 *
55	MH 1966	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 11,235	(785)	10,450 *
56	MH 1966	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 32,950	(1,775)	31,175 *
	MH 1966	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 910	0	910 *
57	MH 1966	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 7,445	896	8,341 *
58	MH 1966	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 1,105	(850)	255 *
	MH 1966	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 1,165	0	1,165 *
59	MH 1966	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 10,250	(1,151)	9,099 *
		Info		TOTAL	** <u>2,051,380</u>	<u>2,314</u>	<u>2,053,694</u> *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's records. The above adjustments include Phase II. Copies of work papers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Mendocino				00023	88	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
60	MH 1966	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 532,085	(120)	531,965 *
61	MH 1966	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,460,214	(120)	1,460,094 *
	MH 1966	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 10,450	0	10,450 *
	MH 1966	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 31,175	0	31,175 *
	MH 1966	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 910	0	910 *
	MH 1966	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 8,341	0	8,341 *
	MH 1966	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 255	0	255 *
	MH 1966	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 1,165	0	1,165 *
	MH 1966	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,099	0	9,099 *
			Info	TOTAL	** <u>2,053,694</u>	<u>(240)</u>	<u>2,053,454</u> *
				To adjust the County's records to account for the units of service/time (240 units) that the County adjusted out when utilizing the Disallowed Claims System (DCS). These units of service/time were excluded from the State DMH Claims Report but remained in the County's records.			
62	MH 1966	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	531,965	(483)	531,482
63	MH 1966	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	1,460,094	(4,146)	1,455,948
	MH 1966	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	10,450	0	10,450
64	MH 1966	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	31,175	40	31,215
	MH 1966	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	910	0	910
65	MH 1966	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	8,341	(1,061)	7,280
66	MH 1966	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	255	(165)	90
	MH 1966	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	1,165	0	1,165
	MH 1966	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	9,099	0	9,099
			Info	TOTAL	<u>2,053,454</u>	<u>(5,815)</u>	<u>2,047,639</u>
				To adjust the SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. The above adjustments include Phase II. Copies of work papers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Mendocino				00023	88	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
67	MH 1966	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	219,763	2,566	222,329 *
68	MH 1966	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	684,917	9,624	694,541 *
69	MH 1966	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	0	3,193	3,193 *
70	MH 1966	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	0	1,350	1,350 *
71	MH 1966	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	0	3,280	3,280 *
			Info	TOTAL	<u>904,680</u>	<u>20,013</u>	<u>924,693</u> *
				To adjust the as settled (MH 1966) SD/MC units of service/time for the County's contract providers to agree with State DMH Approved Claims Report dated May 4, 2009.			
				Copies of work papers detailing adjustments by service functions have been provided to the County. (Net Disallowed Claims 820 units)			
72	MH 1966	8	Total	MEDI-CAL UNITS 07/01/04- 09/30/04	** 222,329	231	222,560 *
73	MH 1966	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 694,541	1,161	695,702 *
	MH 1966	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 3,193	0	3,193 *
	MH 1966	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 1,350	0	1,350 *
	MH 1966	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 3,280	0	3,280 *
			Info	TOTAL	<u>924,693</u>	<u>1,392</u>	<u>926,085</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's records.			
				Copies of work papers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Mendocino				Provider Number 00023	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
74	MH 1966	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	222,560	(231)	222,329 *
75	MH 1966	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	695,702	(589)	695,113 *
	MH 1966	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	3,193	0	3,193 *
	MH 1966	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	1,350	0	1,350 *
	MH 1966	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	3,280	0	3,280 *
			Info	TOTAL	<u>926,085</u>	<u>(820)</u>	<u>925,265</u> *
				To adjust the County's records to account for the units of service/time (820 units) that the County adjusted out when utilizing the Disallowed Claims System (DCS). These units of service/time were excluded from the State DMH Claims Report but remained in the County's records.			
76	MH 1966	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	222,329	0	222,329
	MH 1966	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	695,113	(572)	694,541
	MH 1966	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	3,193	0	3,193
77	MH 1966	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	1,350	180	1,530
78	MH 1966	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	3,280	(180)	3,100
			Info	TOTAL	<u>925,265</u>	<u>(572)</u>	<u>924,693</u> *
				To adjust the SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Copies of work papers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended											
Mendocino				00023	88	June 30, 2005											
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted										
Adj. No.	Form/ Sch.	Line	Col.														
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>													
79	MH 1966	8A	Total Info	MEDI-CAL UNITS 10/01/04 - 06/30/05 TOTAL To adjust for SD/MC units that are in excess of Total Units. <table><tr><td><u>Contract Providers</u></td><td><u>Adjustments</u></td></tr><tr><td>Edgewood</td><td>15/60 (115)</td></tr><tr><td>Tapestry</td><td>15/60 (105)</td></tr><tr><td>Mendocino County Youth Project</td><td>15/01 (55)</td></tr><tr><td>Total</td><td><u>(275)</u></td></tr></table>	<u>Contract Providers</u>	<u>Adjustments</u>	Edgewood	15/60 (115)	Tapestry	15/60 (105)	Mendocino County Youth Project	15/01 (55)	Total	<u>(275)</u>	924,693	(275)	924,418
<u>Contract Providers</u>	<u>Adjustments</u>																
Edgewood	15/60 (115)																
Tapestry	15/60 (105)																
Mendocino County Youth Project	15/01 (55)																
Total	<u>(275)</u>																
				<u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUES</u>													
80	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUES 07/01/04 - 09/30/04	\$ 0	\$ 7,321	\$ 7,321										
81	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUES 10/01/04 - 06/30/05	\$ 0	\$ 18,441	\$ 18,441										
				TOTAL	<u>\$ 0</u>	<u>\$ 25,762</u>	<u>\$ 25,762</u>										
				To adjust patient and other payor revenues to agree with the County's records.													
				* Balance carried forward to subsequent adjustment.													
				** Balance brought forward from prior adjustment.													

AUDIT ADJUSTMENTS

Provider Mendocino				Provider Number 00023	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
82	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT To adjust reported Contract Provider Direct Medi-Cal gross reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 4,446,014	\$ (127,916)	\$ 4,318,098
83	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 3,043,167	(552,178)	\$ 2,490,989
84	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	24,879	(8,273)	16,606
				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 3,068,046</u>	<u>(560,451)</u>	<u>\$ 2,507,595</u>
85	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	1,418,121	(62,571)	1,355,550
86	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	0	32,015	32,015
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>1,418,121</u>	<u>(30,556)</u>	<u>1,387,565 *</u>
				To adjust Total SD/MC and Healthy Families Reimbursement (FFP) due to adjustments to reported costs, units, and crossover revenues.			
87	Sch. 3b	Total	28	TOTAL SD/MC REIMBURSEMENT (FFP) CONTRACT PROVIDERS **	<u>\$ 1,387,565</u>	<u>\$ (48,217)</u>	<u>\$ 1,339,348</u>
				To adjust the FFP reimbursement for the following contract provider to the FFP contract maximum:			
				Milhous Children's Services LE# 00386	<u>\$ (48,217)</u>		
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider Mendocino				Provider Number 00023	No. of Adj. 88	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
88	Sch. 4	10	3	<p><u>ADJUSTMENT TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u></p> <p>TOTAL EPSDT SGF</p> <p>To adjust the final EPSDT settlement as a result of adjustments to audited Medi-Cal cost.</p>	\$ <u>2,129,802</u>	\$ <u>(221,532)</u>	\$ <u>1,908,270</u>

Mendocino County
Community Mental Health Services
MANAGEMENT COMMENTS AND RECOMMENDATIONS
for Fiscal Period Ended June 30, 2005

FINDING 1 – AVAILABILITY AND ACCURACY OF RECORDS

As noted in the prior year's audit report, the auditor had great difficulty in reconciling the balances in the County's cost reports based on documentation submitted for review. The review of the county's trial balance proved this point. The trial balance showed incorrect footings such that the sub-totals of the service function columns did not balance with the mode cost grand total. Further, the distributed costs to the different cost centers did not balance with the total MH expenditure (Salaries and Benefits; Services and Supplies) being distributed. In the absence of accurate and reliable work papers, the auditor is deprived of adequate data to objectively analyze and determine the accuracy of the county cost report.

The county sent a revised trial balance at the auditor's instance. While the revised trial balance addressed the errors in the distributed costs, the sub-totals of the service function columns remained uncorrected.

AUDIT AUTHORITY:

Title 9, California Code of Regulations, Chapter 3, Article 9, Accounting and Records Section 640.

RECOMMENDATION:

Regulations require consistent maintenance of adequate and accurate accounting records. The County must keep adequate financial records and statistical data to support year-end documents filed with the Department of Mental Health. These records include, but are not limited to, all ledgers, books, vouchers, time sheets, payrolls, client data charts, and schedules for allocating costs. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

Additionally, the nature of working papers requires that proper control and adequate safeguards be maintained. We strongly recommend the County to establish an archives policy that states the types of working paper, locations, retention period, access authorities, etc. We recommend that the County ensure all financial and statistical records utilized in the preparation of the SD/MC cost report be properly retained and be readily available for internal and external review purpose.

Similar recommendation was made in the prior year's audit.

Mendocino County
Community Mental Health Services
MANAGEMENT COMMENTS AND RECOMMENDATIONS
for Fiscal Period Ended June 30, 2005

AUDITEE'S RESPONSE:

Continued turnover of staff and lack of adequate staffing continues to pose challenges to the system. Within the next year staff should be trained and guidelines set for consistent record keeping.

Mendocino County
Community Mental Health Services
MANAGEMENT COMMENTS AND RECOMMENDATIONS
for Fiscal Period Ended June 30, 2005

FINDING 2 – UNACCOUNTED VARIANCE IN TOTAL MENTAL HEALTH EXPENDITURE

The Total Mental Health Expenditure reported under Line 1, Column C of MH 1960 reflects a variance of \$1,090,538 over the total amount reported on the summary page of the Auditor-Controller's Report. The variance was accounted as adjustments in the county trial balance. Aside from the trial balance which contained uncorrected errors, no documentation or work papers were provided to support the purported adjustment that would reconcile the amount on Line 1 to the Auditor-Controller's report. The variance is being disallowed and proportionately allocated as reduction to Administrative Cost, Utilization Review Cost and Mode Cost.

AUDIT AUTHORITY:

FY 2004-05 CFRS Instruction Manual, page 32.

RECOMMENDATION:

The County should ensure that the reported Total Mental Health Expenditure on Line 1 Column of MH 1960 matches the amount reported on the summary page of the Auditor-Controller's Report. Any adjustment passed to reconcile both amounts must be properly supported by sufficient documentation and work papers.

AUDITEE'S RESPONSE:

The County report reflects transfers from other departments that are intended to be revenue for Non Medi-Cal services. Some of the amounts are for Mode 45 programs; others are for direct service programs. A detail of these amounts have been provided.

Mendocino County
Community Mental Health Services
MANAGEMENT COMMENTS AND RECOMMENDATIONS
for Fiscal Period Ended June 30, 2005

FINDING 3 – PROPER ALLOCATION OF ADMINISTRATIVE COSTS

The County used the ratio of total units of service/time to total Medi-Cal units of service/time to allocate Administrative Cost to SD/MC Administration, Healthy Families and Non-SD/MC Administration. The method used is not included among the three acceptable methods of distribution namely: 1) the percentage of Medi-Cal recipients in the population served by the County; 2) relative values based on units and published charges; and 3) gross costs of each program.

In the current audit, the gross cost method was applied to include adjustments in allowable cost and total units.

This finding is a repeat exception of prior year's audit. The County stated in their reply that they will review their method of distribution.

AUDIT AUTHORITY:

FY 2004-05 CFRS Instruction Manual, pages 34 -35.

RECOMMENDATION:

It is recommended that the County review the CFRS instructions manual and adapt an acceptable method of distributing Administrative costs.

AUDITEE'S RESPONSE:

This is a continuation of our 03/04 issue; the County would like to move forward with the ratio of Medi-cal recipients. Pending approval this will carry forward for future years.

Mendocino County
Community Mental Health Services
MANAGEMENT COMMENTS AND RECOMMENDATIONS
for Fiscal Period Ended June 30, 2005

FINDING 4 – PROPER ALLOCATION OF UTILIZATION REVIEW COSTS

As similarly noted in prior year's audit, the county did not provide detailed documentation as to how the Utilization Review cost are classified as SPMP and Non-SD/MC Utilization Review. Also, the County used the ratio of Medi-Cal units to total units to allocate the Utilization Review Cost to SPMP and Non-SD/MC Utilization Review which is an unacceptable method.

AUDIT AUTHORITY:

FY 2004-2005 CFRS Instructions Manual, pages 34-35.
Title 9, California Code of Regulations, Chapter 3, Article 9, Accounting and Records Section 640.

RECOMMENDATION:

It is recommended that adequate records be maintained to support each type of expenditure and services for which reimbursement is claimed. Also, the County should adapt an acceptable method of allocating utilization review cost consistently.

AUDITEE'S RESPONSE:

This is a continuation of our 03/04 issue; the County would like to move forward with the ratio of Medi-cal recipients. Pending approval this will carry forward for future years. A separate schedule is being developed for SPMP personnel.

Mendocino County
Community Mental Health Services
MANAGEMENT COMMENTS AND RECOMMENDATIONS
for Fiscal Period Ended June 30, 2005

FINDING 5 – COST REPORTING OF FEE-FOR-SERVICE PROVIDERS (PHASE II-
OUTPATIENT)

Program 2 costs are actual costs paid to fee-for-service providers but the County did not separately identify such costs in MH 1966A by discipline or provider number. Instead, the costs were segregated by service function codes only. While the fee-for-service costs per County work paper tallied with the Mode 15, Program 2 cost in the cost report, the breakdown of the cost per service function codes, however, does not match or lodged in different service functions.

This finding is a repeat exception of prior year's audit. The County stated in its reply that this particular issue will be addressed before the next audit period.

AUDIT AUTHORITY:

State DMH Letter dated December 23, 1998.

RECOMMENDATION:

We recommend that the County separately identify and disclose payments, total units, and SD/MC units related to the Program 2 contractors, by provider number in compliance to State DMH Letter dated December 23, 1998.

AUDITEE'S RESPONSE:

This had been addressed but is a staff training issue at this point.

Mendocino County
Community Mental Health Services
MANAGEMENT COMMENTS AND RECOMMENDATIONS
for Fiscal Period Ended June 30, 2005

FINDING 6 – UNREPORTED PATIENT AND OTHER PAYOR REVENUE

The County failed to report Patient and Other Payor Revenue on MH 1968, Lines 28 and 28A of the cost report. The County, however, provided a work paper indicating crossover revenues amounting to \$25,762 during FY 2004-05.

This finding is a repeat exception of prior year's audit. The County responded that the audit finding was a result of oversight on its part.

AUDIT AUTHORITY:

FY 2004-05 CFRS Instructions Manual, page 66.

RECOMMENDATION:

We recommend that the County report any Patient and Other Payor Revenue received on behalf of Medi-Cal clients to MH 1968 of the cost report. The revenues must be reported on an accrual basis and must be properly deducted from the County's SD/MC Direct Service Gross Reimbursement.

AUDITEE'S RESPONSE:

Staff training issue, working to correct these deficiencies.

Mendocino County
Community Mental Health Services
MANAGEMENT COMMENTS AND RECOMMENDATIONS
for Fiscal Period Ended June 30, 2005

FINDING 7 – ERRONEOUS REPORTING OF CONTRACT PROVIDER'S COST REPORTS:

1. The County filed a cost report for Youth for Change (LE#00705), one of its contract providers. The DMH Approved Claims Report, however, disclosed that no Medi-Cal units were billed by said contract provider. Thus, no final cost report settlement will be made to this entity.
2. Sunnyhills (LE#00457) - billed DMH for TBS services (SF 15/58) but did not include the TBS cost in the contract provider cost report. Instead, the County included the TBS cost under Program 2 of the cost report.
3. Two contract providers submitted billings to DMH for service function types that were inconsistent to what was stipulated in their contracts:
 - a. Seneca (LE#00115) – billed for Full Day Intensive Care (SFC 10/85) but the contract stipulates for One-Half Day Intensive Care (SFC 10/81). Corrections were made in the audited cost report.
 - b. Redwood Children's Services (LE#01164) – billed for Full Day Intensive Care (SFC 10/85) but the contract stipulates for Full Day Rehabilitative Services (SFC 10/95). Corrections were made in the audited cost report.

AUDIT AUTHORITY:

Provider Contracts

RECOMMENDATION:

The County should only bill the State DMH for service types to which the contract provider are certified and according to the terms of their respective contracts. The County should also ensure the accuracy and reliability of information reported in their cost report.

AUDITEE'S RESPONSE:

1. Youth for Change was for one client, eligibility issue was not resolved during the fiscal year.
2. The costs for TBS at Sunnyhills were moved to the County Cost Report on advisement from Lupe Arce during submission process.
3. Data entry error for one service.

Mendocino County
Community Mental Health Services
MANAGEMENT COMMENTS AND RECOMMENDATIONS
for Fiscal Period Ended June 30, 2005

FINDING 8 – FFP CONTRACT MAXIMUM

The calculation of FFP settlement for each contract provider disclosed that Milhous Children's Services' contract maximum is less than its FFP reimbursable cost. The variance amounted to \$48,217.

AUDIT AUTHORITY:

Provider Contracts

RECOMMENDATION:

The County should consistently review the maximum amount payable as stated in the provider's contract and ensure that the maximum payable amount does not fall below reimbursable cost.

AUDITEE'S RESPONSE:

County is working on amendment to contract.

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

County: Mendocino
County Code: 23

Legal Entity: MENDOCINO COUNTY		A	B	C
Legal Entity Number: 00023		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	6,801,841	6,549,637	13,351,478
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(4,669,940)	(4,669,940)
4	Other Adjustments from MH 1962		179,211	179,211
5	Total Costs Before Medi-Cal Adjustments	6,801,841	2,058,908	8,860,749
6	Medi-Cal Adjustments from MH 1961		67,490	67,490
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			8,928,239
	Administrative Costs (County Only)			
9	SD/MC Administration			381,932
10	Healthy Families Administration			2,094
11	Non-SD/MC Administration			317,541
12	Total Administrative Costs			701,567
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			111,363
14	Other SD/MC Utilization Review			172,643
15	Non-SD/MC Utilization Review			83,606
16	Total Utilization Review Costs			367,612
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			7,859,060
19	Total Costs - Lines 9 through 18			8,928,239

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

County: Mendocino
County Code: 23

Legal Entity: MENDOCINO COUNTY		A	B	C
Legal Entity Number: 00023		Salaries and Benefits	Other	Total Adjustments
1	Depreciation Allowance 04/05		67,490	67,490
2	(No Fixed Assets purchased in 04/05)			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		67,490	67,490

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

County: Mendocino
County Code: 23

Legal Entity: MENDOCINO COUNTY		A	B	C
Legal Entity Number: 00023		Salaries and Benefits	Other	Total Adjustments
1	State Hospitals Offsets		(405,529)	(405,529)
2	Interest Expense		93,073	93,073
3	Admin Billing to Organizational Providers		(278,335)	(278,335)
4				
5	To allow intrafund transfers		770,002	770,002
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		179,211	179,211

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Mendocino
County Code: 23

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Justice for Charity	01229	102,614
2	Mendocino County Youth Project	01166	88,225
3	Redwood Children Services	01164	620,307
4	Tapestry Family Services	00921	1,177,449
5	Bay Area Youth Center	01187	21,649
6	Charis Youth Center	00541	7,898
7	Edgewood	00273	142,909
8	Families First	00120	45,815
9	Lincoln Child Center	00112	28,516
10	Milhous Children's Center	00386	318,084
11	New Directions to Hope	00880	1,437
12	Seneca Center	00115	65,170
13	Summitview	00461	9,955
14	Sunnyhills Children's Garden	00457	247,110
15	Victor	00118	90,080
16	Youth for Change	00705	3,451
17	Rosewood Care Center	00922	41,390
18	Willow Glen Care Center	00529	23,725
19	Country Gardens	01255	8,800
20	Davis Guest House	00262	84,480
21	Legacy House	01256	134,948
22	Crestwood	00949	420,722
23	St. Helena	00460	401,073
24	St. Helena Behavioral Health-Vallejo	00816	133,501
25	BHC-Sierra Vista	00797	149,547
26	BHC Heritage Oaks	00617	86,343
27	St. Mary's Hospital	01272	13,788
28	Alta Bates	00533	2,816
29	BH Fresno	00752	9,652
30	Loma Linda University	00734	3,771
31	John Muir Mt. Diablo Hospital	00960	19,860
32	Santa Rosa Menorial	01348	115,163
33	Stanislaus Behavioral Health	00894	9,184
34	Sutter Santa Rosa	01253	19,323
35	Telecare Solano	00108	16,422
36	BHC Vista Del Mar	00932	4,763
37			
38			
39			

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Mendocino
County Code: 23

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
	Total Payments to Contract Providers		4,669,940

State of California Health and Human Services Agency

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

County: Mendocino
County Code: 23

Legal Entity: MENDOCINO COUNTY		A
Legal Entity Number: 00023		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	7,859,060
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	523,164
5	Outpatient Services (Mode 15 Program 1 + Program 2)	5,014,787
6	Outreach Services (Mode 45)	2,321,109
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	7,859,060

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Mendocino

County Code: 23

or

Legal Entity: MENDOCINO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00023				Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function
				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,442					
3	Gross Cost		523,164	523,164					
4	Cost per Unit			117.78					
5	SMA per Unit			122.75					
6	Published Charge per Unit			122.75					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		748					
8A		10/01/04 - 06/30/05		2,521					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05		96					
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			1,077					
13	Medi-Cal Costs	07/01/04 - 09/30/04	88,097	88,097					
13A		10/01/04 - 06/30/05	296,915	296,915					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	91,817	91,817					
14A		10/01/04 - 06/30/05	309,453	309,453					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	91,817	91,817					
15A		10/01/04 - 06/30/05	309,453	309,453					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05	11,307	11,307					
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05	11,784	11,784					
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05	11,784	11,784					
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		126,845	126,845					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Mendocino
County Code: 23

County Code: 23				cr	cr	cr	cr		
Legal Entity: MENDOCINO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00023				Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 1)			Mode Total	01	30	60	70		
1	Allocation Percentage		100.00%	17.33%	50.41%	17.35%	14.91%		
2	Total Units		442,174	996,237	185,537	198,068			
3	Gross Cost		4,505,581	780,823	2,271,174	781,817	671,767		
4	Cost per Unit			1.77	2.28	4.21	3.39		
5	SMA per Unit			1.89	2.44	4.51	3.63		
6	Published Charge per Unit			1.89	2.44	4.51	3.63		
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/04 - 09/30/04		91,851	225,191	24,720	28,939		
		10/01/04 - 06/30/05		265,641	549,715	73,547	88,339		
9						10,450			
9A	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				31,175			
		10/01/04 - 06/30/05		40					
10					155	75	200		
10A	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05		260	3,924				
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05					90		
11				700	465				
11A	Healthy Families (SED) Units	07/01/04 - 09/30/04		1,705	6,489	345	560		
		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			81,977	210,298	45,225	79,940		
13									
13A	Medi-Cal Costs	07/01/04 - 09/30/04	877,892	162,197	513,380	104,165	98,149		
		10/01/04 - 06/30/05	2,331,826	469,088	1,253,214	309,913	299,610		
14				939,600	173,598	549,466	111,487	105,049	
14A	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05	2,495,734	502,061	1,341,305	331,697	320,671		
15				939,600	173,598	549,466	111,487	105,049	
15A	Medi-Cal Published Charges	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05	2,495,734	502,061	1,341,305	331,697	320,671		
16									
16A	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
17									
17A	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	44,034			44,034			
		10/01/04 - 06/30/05	131,436	71		131,365			
18									
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	47,130			47,130			
		10/01/04 - 06/30/05	140,675	76		140,599			
19									
19A	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	47,130			47,130			
		10/01/04 - 06/30/05	140,675	76		140,599			
20									
20A	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
21									
21A	Enhanced SD/MC Costs	07/01/04 - 09/30/04	1,348		353	316	678		
		10/01/04 - 06/30/05	9,405	459	8,946				
22									
22A	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,442		378	338	726		
		10/01/04 - 06/30/05	10,066	491	9,575				
23									
23A	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	1,442		378	338	726		
		10/01/04 - 06/30/05	10,066	491	9,575				
24									
24A	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
25									
25A	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	305				305		
26									
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	327				327		
27									
27A	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05	327				327		
28									
28A	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29									
29A	Healthy Families Costs	07/01/04 - 09/30/04	2,296	1,236	1,060				
		10/01/04 - 06/30/05	21,157	3,011	14,793	1,454	1,899		
30									
30A	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,458	1,323	1,135				
		10/01/04 - 06/30/05	22,644	3,222	15,833	1,556	2,033		
31									
31A	Healthy Families Published Charges	07/01/04 - 09/30/04	2,458	1,323	1,135				
		10/01/04 - 06/30/05	22,644	3,222	15,833	1,556	2,033		
32									
32A	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		1,085,882	144,761	479,427	190,569	271,124		

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2
FISCAL YEAR 2004 - 2005

County: Mendocino County Code: 23			mhs	mhs	mhs	mhs	mhs	mhs	
Legal Entity: MENDOCINO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00023			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)				30	60	31	61	32	33
1	Allocation Percentage		100.00%	8.30%	13.68%	0.36%	0.28%	9.44%	66.36%
2	Total Units			54,240	48,344	2,880	1,202	74,940	479,760
3	Gross Cost		509,206	42,274	69,643	1,823	1,407	48,067	337,899
4	Cost per Unit			0.78	1.44	0.63	1.17	0.64	0.70
5	SMA per Unit			2.44	4.51	2.44	4.51	2.44	2.44
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		11,520	10,503	960		14,820	118,680
8A		10/01/04 - 06/30/05		41,760	30,444	1,920	961	58,800	342,300
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							480
10A		10/01/04 - 06/30/05							3,000
10B	Enhanced SD/MC (Refugees) Units		07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			960	7,397		241	1,320	15,300
13	Medi-Cal Costs	07/01/04 - 09/30/04	125,903	8,979	15,130	608		9,506	83,587
13A		10/01/04 - 06/30/05	357,544	32,547	43,857	1,215	1,125	37,715	241,085
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	412,222	28,109	47,369	2,342		36,161	289,579
14A		10/01/04 - 06/30/05	1,226,900	101,894	137,302	4,685	4,334	143,472	835,212
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	338						338
21A		10/01/04 - 06/30/05	2,113						2,113
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,171						1,171
22A		10/01/04 - 06/30/05	7,320						7,320
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		23,309	748	10,656	(0)	282	847	10,776

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 2 OF 2
FISCAL YEAR 2004 - 2005

County: Mendocino

County Code: 23

TBS

Legal Entity: MENDOCINO COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00023			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)			58						
1	Allocation Percentage		1.59%						
2	Total Units		3,550						
3	Gross Cost		8,093						
4	Cost per Unit		2.28						
5	SMA per Unit		2.44						
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	3,550						
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/04 - 09/30/04	8,093						
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	8,662						
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		(0)						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County: Mendocino
County Code: 23

County Code: 23		CAW	ISA	ISA	ISA	ISA	ISA	
Legal Entity: MENDOCINO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00023		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			20	21	22	23	24	25
1	Allocation Percentage		100.00%	7.67%	5.57%	12.51%	5.25%	3.52%
2	Total Units		4,056	2,080	6,240	4,160	2,080	3,120
3	Gross Cost	2,321,109	178,029	129,286	290,255	121,858	81,703	153,425
4	Cost per Unit		43.89	62.16	46.52	29.29	39.28	49.17
5	Non-Medi-Cal Units		4,056	2,080	6,240	4,160	2,080	3,120
6	Non-Medi-Cal Costs	2,321,109	178,029	129,286	290,255	121,858	81,703	153,425

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 2 OF 2

FISCAL YEAR 2004 - 2005

County: Mendocino
County Code: 23

		ISA	ISA	ISA	ISA			
Legal Entity: MENDOCINO COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00023		Service	Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach Services		Function	Function	Function	Function	Function	Function	Function
		26	27	28	29			
1	Allocation Percentage	13.34%	19.33%	14.56%	11.65%			
2	Total Units	6,240	4,160	6,240	50,421			
3	Gross Cost	309,636	448,554	337,953	270,409			
4	Cost per Unit	49.62	107.83	54.16	5.36			
5	Non-Medi-Cal Units	6,240	4,160	6,240	50,421			
6	Non-Medi-Cal Costs	309,636	448,554	337,953	270,409			

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Mendocino County Code: 23			REIMBURSEMENT TYPE				PC		Costs			Costs	
Legal Entity: MENDOCINO COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00023			Mode 55				Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04											
1A		10/01/04 - 06/30/05											
2	Medi-Cal SMA	07/01/04 - 09/30/04											
2A		10/01/04 - 06/30/05											
3	Medi-Cal P. C.	07/01/04 - 09/30/04											
3A		10/01/04 - 06/30/05											
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04											
5A		10/01/04 - 06/30/05											
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04											
6A		10/01/04 - 06/30/05											
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04											
7A		10/01/04 - 06/30/05											
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04											
8A		10/01/04 - 06/30/05											
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04											
10A		10/01/04 - 06/30/05											
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04											
11A		10/01/04 - 06/30/05											
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04											
12A		10/01/04 - 06/30/05											
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04											
13A		10/01/04 - 06/30/05											
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04											
14A		10/01/04 - 06/30/05											
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04											
16A		10/01/04 - 06/30/05											
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04											
21A		10/01/04 - 06/30/05											
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04											
23A		10/01/04 - 06/30/05											
24	Healthy Families SMA	07/01/04 - 09/30/04											
24A		10/01/04 - 06/30/05											
25	Healthy Families P. C.	07/01/04 - 09/30/04											
25A		10/01/04 - 06/30/05											
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04											
27A		10/01/04 - 06/30/05											
28	SD/MC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05											
29	Enhanced SD/MC (Children) Revenue	07/01/04 - 09/30/04											
30	Enhanced SD/MC (Refugees) Revenue	07/01/04 - 09/30/04											
31	Healthy Families Revenue	07/01/04 - 09/30/04											
32	Total Expenditures from MAA (Mode 55)	07/01/04 - 09/30/04											
33	Medi-Cal Eligibility Factor (Average)	07/01/04 - 09/30/04											
34	Revenue - MAA	07/01/04 - 09/30/04											
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04											
35A		10/01/04 - 06/30/05											
36	Net Due - Enhanced SD/MC (Refugees)	07/01/04 - 09/30/04											
37	Net Due - Healthy Families	07/01/04 - 09/30/04											
37A		10/01/04 - 06/30/05											
38	Amount Negotiated Rates Exceed Costs	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	SD/MC (Includes Children)	07/01/04 - 09/30/04											
40	Enhanced SD/MC (Refugees)	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

State of California Health and Human Services Agency

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

County: Mendocino
County Code: 23

Legal Entity: MENDOCINO COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00023		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement			4,278,461	4,278,461						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		1,609,774	2,708,324	4,318,098						
3	Total Medi-Cal Direct Service Gross Reimbursement				8,596,559						
4	Medi-Cal Administrative Reimbursement Limit				1,289,484						
5	Medi-Cal Administration				381,932						
6	Medi-Cal Administrative Reimbursement				381,932	190,966					190,966
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement			23,453	23,453						
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				23,453						
8	Healthy Families Administrative Reimbursement Limit				2,345						
9	Healthy Families Administration				2,094						
10	Healthy Families Administrative Reimbursement				2,094				1,361		1,361
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				111,363					83,522	83,522
15	Other SD/MC Utilization Review (County Only)				172,643	86,322					86,322
16	SD/MC Net Reimbursement for Direct Services			1,128,604	1,128,604		564,302				564,302
16A				3,099,279	3,099,279			1,549,640			1,549,640
17	Enhanced SD/MC Net Reimb. (Children)			1,686	1,686				1,096		1,096
17A				22,824	22,824				14,836		14,836
18	Enhanced SD/MC Net Reimb. (Refugees)			305	305				305		305
19	Total SD/MC Reimbursement Before Excess FFP										2,490,989
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										2,490,989
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										2,490,989
24	Healthy Families Net Reimbursement			2,296	2,296				1,493		1,493
24A				21,157	21,157				13,752		13,752
25	Total Healthy Families Reimbursement Before Excess FFP										16,606
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										16,606